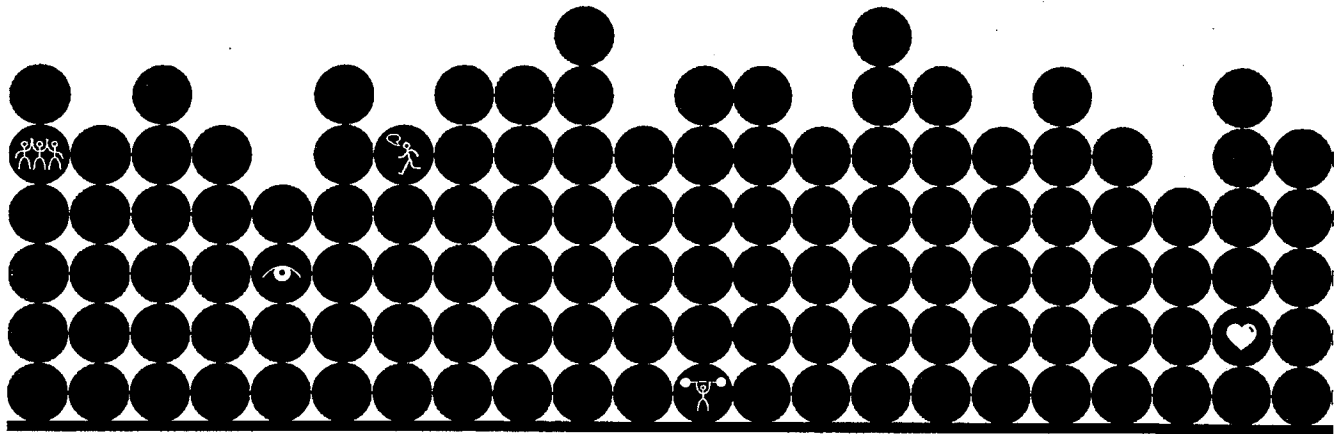


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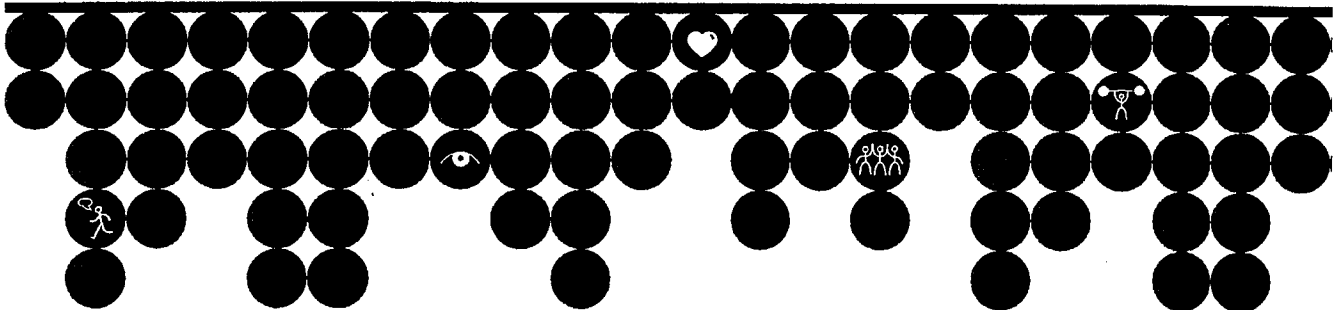
Raymour & Flanigan®

F U R N I T U R E



ASSOCIATE

H A N D B O O K



VISION



MISSION



WALK THE TALK



RAISE THE BAR



BE ONE TEAM

The Raymour & Flanigan Story

Raymour & Flanigan Furniture® operates over 80 retail showrooms, 10 clearance centers, 13 customer service centers and 4 distribution centers serving customers in Connecticut, Delaware, Massachusetts, New Jersey, New York, Pennsylvania and Rhode Island.

Raymour & Flanigan is the 7th largest and 5th fastest growing U.S. conventional furniture retailer as ranked by Furniture Today in May 2009 and the largest in the Northeast, employing more than 4,000 associates.

We'd like to share with you the journey of how we got here.

History of Raymour & Flanigan

THE EARLY YEARS: RAYMOUR'S FURNITURE COMPANY

Family owned and operated, Raymour's Furniture Company—the predecessor of Raymour & Flanigan Furniture—was established by brothers Bernard and Arnold Goldberg in 1947 with a single modest store in downtown Syracuse, NY.

Current CEO and President Neil Goldberg joined the family business in 1972. Soon after, the company implemented a fully accessorized furniture showroom concept at low take-home or delivered prices. This innovation, coupled with Raymour's aggressive credit program, paved the foundation for future growth.

By the late 1970s Steven and Michael Goldberg joined the company. Additional showrooms opened in the eastern and western suburbs of Syracuse, plus the first move outside the immediate Syracuse area to Oswego, NY.

In 1986, with continued growth on the horizon beyond Central New York, the company built a 200,000 sq. ft. office and distribution center in Liverpool, NY.

A NEW ERA: RAYMOUR & FLANIGAN

The 1990s ushered in a period of virtually non-stop growth and expansion for Raymour's beginning with the purchase of 14 Flanigan Furniture locations in western New York to become the largest furniture retailer in New York State. Thus was born Raymour & Flanigan.

The 1990s also saw our expansion into New England, New Jersey and Pennsylvania. Our acquisition of Furniture Unlimited stores in Pennsylvania and New Jersey gave Raymour & Flanigan Furniture a foothold in the Philadelphia and southern New Jersey markets.

EXPLOSIVE GROWTH CONTINUES IN THE NEW MILLENNIUM

Raymour & Flanigan entered the new millennium on the strong momentum of the previous decade's success with expansion in existing markets and by establishing footholds in new ones, including the greater New York City metropolitan market. Over 50 stores were opened from 2000 to 2006 in six Northeastern states. We expanded our main Liverpool distribution center to 600,000 sq. ft., launched our website and received significant industry recognition for our accomplishments.

2007 marked the Company's 60th year with continued growth and significant innovation to enhance our customers' experience. We:

- Added our 7th state, Rhode Island to the sales territory with the purchase of Alpert's Furniture
- Opened the first New York City location
- Launched the Raymour & Flanigan Leadership Development Institute and graduated hundreds of leaders in the newly renovated, state-of-the-art building on the main Liverpool campus

PHENOMENAL EXPANSION IN 2008

From January to December 2008 Raymour & Flanigan opened 13 showrooms and two clearance centers. A new customer service center served our expansion in New Jersey and metropolitan New York. Our expansion was fueled by the acquisition of Levitz Furniture leases throughout the five boroughs of New York City, Long Island and Northern New Jersey.

The Phillipsburg, NJ and Garden City, NY stores opened in 2008 with significant environmental efficiencies as our first ENERGY STAR rated showrooms. Buildings that earn the ENERGY STAR rating prevent greenhouse gas emissions by meeting strict energy efficiency guidelines set by the U.S. Environmental Protection Agency and the U.S. Department of Energy.

At the Field Support Center, we added a 40,000 sq. ft. studio at the main campus that affords us full production for furniture photography and TV commercial production.

DIRECT DEPOSIT

Raymour & Flanigan will directly deposit your paycheck into a bank or credit union of your choice. By having your pay deposited automatically, you can avoid weekly trips to your bank, your money is safely deposited into your account and accessible to you on payday, and the Company is able to make sure all associates in all geographic areas receive their pay on time. Each payday you will receive a statement (rather than a paycheck) that shows how much was deposited into your account. Information on how you can obtain direct deposit is included in your New Hire Kit or you may contact the Compensation Department.

Your Work Environment

You have a responsibility to adhere to behaviors, policies, guidelines and standards of conduct that create a positive work environment. Mutual respect among a diverse group of associates contributes to and enhances our work environment. We are committed to the fair and equal treatment of our valued associates.

Raymour & Flanigan's standards for its work environment are based on various federal and state regulations as well as Company policy. Among those are:

EMPLOYMENT AT WILL POLICY

Your employment with the Company is "employment at will." This means that you have the right to terminate the employment relationship at any time for any or no reason, with or without cause and with or without notice. The Company also has the right to terminate the employment relationship at any time for any or no reason, with or without cause and with or without notice. No manager or associate of the Company has any authority to enter into any agreement for employment for any specified period of time or to make any agreement for employment other than at will.

EQUAL EMPLOYMENT OPPORTUNITY

Providing "equal employment opportunity" is one of the most important personnel policies of the Company. Our goal is to provide equal employment opportunity to applicants and associates in all phases of our operation.

Raymour & Flanigan is an Equal Employment Opportunity employer that does not discriminate against any associate or applicant on the basis of race, creed, color, religion, sex (including pregnancy), age, national origin, physical or mental disability, sexual orientation, marital or familial status, genetic information or other basis protected by law.

It is the Company's policy to comply with all relevant federal, state and local laws with respect to equal employment opportunity for associates and applicants in all aspects of employment, including hiring, discharge, pay, fringe benefits, job training, classification and referral. It is the Company's policy not to retaliate against associates because they make claims of discrimination or participate in an investigation of claims of discrimination. If you feel that you may have been discriminated against, you must report the incident to a member of management, your HR Field Specialist, your Regional HR Manager, the Vice President of Human Resources, or leave a message on the Company's toll-free 1-800-WORK-AS-1 confidential hotline.

AMERICANS WITH DISABILITIES ACT (ADA)

Raymour & Flanigan is committed to employing all individuals on the basis of ability. This commitment includes making reasonable accommodations for the known physical or mental limitations of an otherwise qualified individual with a disability. All requests for accommodations will be given thoughtful consideration in an attempt to provide individuals with disabilities access to the workplace. To request an accommodation or other assistance, contact your HR Field Specialist or Regional HR Manager as he or she is qualified to discuss this with you.

SEXUAL HARASSMENT AND OTHER FORMS OF DISCRIMINATION ARE ILLEGAL

Sexual harassment of and other forms of discrimination against Raymour & Flanigan associates are prohibited by federal and state laws. It is, likewise, the Company's policy to prohibit harassment and discrimination based on an individual's race, creed, color, religion, sex (including pregnancy), age, national origin, physical or mental disability, sexual orientation, marital or familial status, ancestry, genetic information or other protected class status. Further, it is the policy of this Company to comply with the requirements of state and federal law.

outside of the facility or during off duty hours, regardless of whether the alleged offender is a manager, co-worker, or even a non-associate. If the alleged harassment occurs at a time outside our normal business hours, the associate should register a complaint as early as practicable on the first business day following the alleged incident. If the associate makes a complaint under this policy and has not received a satisfactory response within five (5) business days, he or she should contact the toll-free 1-800-WORK-AS-1 confidential hotline or the Vice President of Human Resources.

Associates who, for any reason, do not feel comfortable reporting concerns through any of the above methods may also use the company's Open Door Policy by contacting any member of management via a personal visit or, if more convenient, a telephone call.

The Company will investigate complaints of sexual harassment and other forms of discrimination. All complaints will be treated with appropriate confidentiality. If the Company determines that an associate has violated this policy, the Company will impose appropriate disciplinary and corrective action, up to and including termination of employment.

POLICY AGAINST RETALIATION

The Company absolutely prohibits any form of retaliation against any associate for filing a bona fide complaint or for assisting in a complaint investigation. If an associate believes someone has violated this no-retaliation policy, the associate should bring the matter to the immediate attention of his or her HR Field Specialist, Regional HR Manager, Vice President of Human Resources or call the toll-free 1-800-WORK-AS-1 confidential hotline. In the alternative, the associate may report his or her concerns through the company's Open Door Policy by contacting any member of management. Anyone, regardless of position or title, whom the Company determines has engaged in conduct that violates this policy against retaliation may be subject to discipline up to and including termination of employment.

PERSONAL INFORMATION

Management and associates are permitted to access and use certain personal information, such as social security numbers, only as necessary and appropriate for such persons to carry out their assigned tasks for the Company and in accordance with Company policy. Accessing and using such information without authorization by the Company or

Working as One Team

The goals of the Company include trying to create a mutually satisfying work environment and amiable personal and working relationships.

We try to keep the Company free from the tensions and interruptions that may arise between and among associates. We believe that individual consideration in associate-manager relationships provides the best environment for your development and creates a climate for the teamwork necessary for us to attain our mutual goals. We attempt to provide you with good working conditions, fair wages and benefits, proper treatment and the personal respect you deserve primarily because it is our mission.

Your willingness to voice problems, suggestions and comments allows us to understand each other better. In this Company you are encouraged to make suggestions and voice your concerns. We will seek to listen, and give you a responsible and timely response.

Communication in a busy work environment is a challenge. The Company will attempt to keep you informed about policies and procedures, Company events and matters that affect your work.

ASSOCIATE COMMUNICATIONS

All notices that affect employment at Raymour & Flanigan, including information regarding safety, labor and employment laws, and policy changes will be posted on the bulletin board located within each facility. Only authorized personnel are permitted to post, remove or alter any notice on the bulletin board and only notices authorized by the Company and pertaining to Company business are permitted to be posted. It is your responsibility to check the bulletin boards regularly for information.

Your manager is your primary source of information. Another basic source of information is this Handbook, which will be periodically updated to serve as a reference. The most current version of the Handbook will be posted on the Raymour & Flanigan Intranet.